

## 1730 Franchise Tax Board

The mission of the Franchise Tax Board is to collect the proper amount of tax revenue, and operate other programs as defined by statute; serve the public by continually improving the quality of its products and services; and perform in a manner warranting the highest degree of public confidence in its integrity, efficiency and fairness.

### 3-YR EXPENDITURES AND POSITIONS (Summary of Program Requirements)

	Positions			Expenditures		
	2005-06	2006-07	2007-08	2005-06*	2006-07*	2007-08*
10 Tax Programs	4,525.8	4,397.3	4,421.6	\$423,391	\$463,451	\$473,025
20 Homeowners and Renters Assistance	76.0	78.5	77.8	5,786	6,317	6,321
30 Political Reform Audit	15.9	16.7	16.6	1,474	1,695	-
45 Child Support Automation	142.5	150.0	148.9	199,333	253,898	108,138
50 Department of Motor Vehicles Collections Program	71.7	59.6	59.2	5,704	6,286	6,339
60 Court Collection Program	83.0	88.1	86.9	6,037	10,572	12,603
70 Contract Work	57.6	79.2	78.5	8,170	13,779	13,816
80.01 Administration	308.9	287.2	285.0	23,006	25,134	24,993
80.02 Distributed Administration	-	-	-	-23,006	-25,134	-24,993
95 Lease Revenue Bond Payments	-	-	-	6,898	7,281	3,114
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>	<b>5,281.4</b>	<b>5,156.6</b>	<b>5,174.5</b>	<b>\$656,793</b>	<b>\$763,279</b>	<b>\$623,356</b>
<b>FUNDING</b>				<b>2005-06*</b>	<b>2006-07*</b>	<b>2007-08*</b>
0001 General Fund				\$503,223	\$562,159	\$517,959
0044 Motor Vehicle Account, State Transportation Fund				1,982	2,180	2,198
0064 Motor Vehicle License Fee Account, Transportation Tax Fund				3,722	4,106	4,141
0122 Emergency Food Assistance Program Fund				6	6	6
0200 Fish and Game Preservation Fund				10	13	13
0242 Court Collection Account				6,037	10,572	12,603
0803 State Children's Trust Fund				11	11	11
0823 California Alzheimer's Disease and Related Disorders Research Fund				9	11	11
0886 California Seniors Special Fund				2	4	4
0945 California Breast Cancer Research Fund				7	7	7
0974 California Peace Officer Memorial Foundation Fund				5	5	5
0979 California Firefighters' Memorial Fund				5	7	7
0983 California Fund for Senior Citizens				7	7	7
0995 Reimbursements				141,754	184,161	86,354
8003 Asthma and Lung Disease Research Fund				1	-	-
8017 California Missions Foundation Fund				1	-	-
8022 California Military Family Relief Fund				5	6	6
8025 California Prostate Cancer Research Fund				6	6	6
8035 California Sexual Violence Victim Services Fund				-	6	6
8036 California Colorectal Cancer Prevention Fund				-	6	6
8037 Veterans' Quality of Life Fund				-	6	6
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>				<b>\$656,793</b>	<b>\$763,279</b>	<b>\$623,356</b>

Budget year amount for the Political Reform Audit program is funded in item 8640-001-0001 (Political Reform Act of 1974) in the amount of \$1.686 million. Fund 1730-001-0167 (Delinquent Tax Collection Fund) is reimbursed by the General Fund. FY 05/06 (\$190,000), FY 06/07 (\$404,000), and FY 07/08 (\$404,000) expenditures are included in the General Fund totals.

### LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Government Code Section 15700.

\* Dollars in thousands, except in Salary Range.

## 1730 Franchise Tax Board - Continued

### PROGRAM AUTHORITY

#### 10-Tax Program:

Government Code Sections 15700-15702; Revenue and Taxation Code Sections 17001-18180, 18401-19802, 21001-21027, 23001-25141, 38001-38021.

#### 20-Homeowners and Renters Assistance:

Government Code Sections 15700-15702; Revenue and Taxation Code Sections 20501-20564, 20641-20646.

#### 30-Political Reform Audit:

Government Code Sections 90000-90007.

#### 45-Child Support Automation:

Welfare and Institutions Code Chapter 4 (commencing with Section 10080) of Part 1, Division 9.

#### 50-DMV Collections:

Revenue and Taxation Code Sections 10876-10878.

#### 60-Court Collection Program:

Revenue and Taxation Code Sections 19280-19283.

### MAJOR PROGRAM CHANGES

- The Governor's Budget proposes \$19.6 million and 230 positions for initiatives to close the state's tax gap. Of these resources, \$13.6 million and 180.5 positions are for six pilot programs proposed for permanent establishment. The associated revenues are estimated at \$64.7 million in 2007-08 and \$68.5 million in 2008-09. The remaining \$6.0 million and 49.5 positions are for four new initiatives proposed for establishment in 2007-08. The associated revenues are estimated at \$12.8 million in 2007-08, and \$29.8 million in 2008-09.
- The Governor's Budget proposes total adjustments for the California Child Support Automation System project of \$30.4 million (\$8.7 million General Fund) in 2006-07 and -\$115.3 million (-\$39.2 million General Fund) in 2007-08. These adjustments reflect the transition of the project from development to implementation.

### DETAILED BUDGET ADJUSTMENTS

	2006-07*			2007-08*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Baseline Adjustment Descriptions</b>						
• Employee Compensation/Co-Ben Adjustment	\$21,306	\$1,233	-	\$20,106	\$1,215	-
• Price Adjustment	-	-	-	2,800	294	-
• Retirement Rate Adjustment	2,688	157	-	2,688	157	-
• Public Disclosure of Tax Delinquencies per AB 1418	-	-	-	144	-	0.9
• Full Year Cost of 2005-06 BCPs	-	-	-	-	2,104	-
• Transfer from Political Reform Act Item	1,695	-	-	-	-	-
• Carryover for California Child Support Automation System (CCSAS) Project	14,217	32,336	-	-	-	-
• Pro Rata Assessment	-	-	-	-	-26	-
• Lease Revenue Debt Service Reimbursement	-	-	-	-	-41	-
• Statewide Surcharge Adjustments	-10	-	-	-10	-	-
• Elimination of Tax Clearance Certificates per AB 2341	-	-	-	-1,291	-	-17.2
• One-Time Costs	-	-	-	-3,504	-188	-
• Lease Revenue Debt Service Adjustments	39	-	-	-4,087	-	-
• CCSAS Technical Adjustments	-5,479	-10,633	-	-5,479	-10,633	-
• Expiring Limited Term Positions	-	-	-	-11,078	-44	-
• CCSAS Implementation Adjustments	-	-	-	-33,740	-65,468	-

\* Dollars in thousands, except in Salary Range.

## 1730 Franchise Tax Board - Continued

	2006-07*			2007-08*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Totals, Baseline Adjustments</b>	\$34,456	\$23,093	-	-\$33,451	-\$72,630	-16.3
<b>Policy Adjustment Descriptions</b>						
• Tax Gap Enforcement Initiatives	\$-	\$-	-	\$19,589	\$-	218.3
• E-Commerce Portal Infrastructure	-	-	-	1,498	-	0.9
• Legal Support for Abusive Tax Shelter Enforcement	-	-	-	1,330	-	9.5
• Telephone Customer Service Augmentation	-	-	-	1,291	-	25.6
• Redirect E-Filing Savings to Increase Website Security	-	-	-	-	-	-10.3
<b>Totals, Policy Adjustments</b>	\$-	\$-	-	\$23,708	\$-	244.0
<b>TOTALS, BUDGET ADJUSTMENTS</b>	\$34,456	\$23,093	-	-\$9,743	-\$72,630	227.7

**PROGRAM DESCRIPTIONS (Program Objectives Statement)**

## 10 TAX PROGRAM

The program objective is to administer the Revenue and Taxation Code by reasonably interpreting and impartially applying the legislatively enacted laws that provide a significant portion of the General Fund's revenue. The Franchise Tax Board is responsible for administering the Personal Income Tax and the Corporation Tax. Tax program activities include taxpayer assistance and tax return processing, filing enforcement, audit, and tax collection functions. The program also includes the collection and distribution of voluntary contributions to, and on behalf of, certain non-profit charitable organizations.

## 20 HOMEOWNERS AND RENTERS ASSISTANCE PROGRAM

The program objective is to authorize partial repayment of property taxes or rent paid by eligible senior citizens, disabled, and blind individuals. Activities include designing and distributing claim forms and instructions, providing advisory services to claimants, and processing claims.

## 30 POLITICAL REFORM AUDIT PROGRAM

The program objective is to determine the accuracy and completeness of political statement reports filed with the Secretary of State, and compliance with disclosures and record keeping requirements. On behalf of the Fair Political Practices Commission, and in compliance with the Political Reform Act of 1974, the Franchise Tax Board conducts randomly selected field audits of committees supporting and opposing political candidates and statewide measures, as well as any state or county central committee or independent committee that spends \$10,000 or more.

## 45 CHILD SUPPORT AUTOMATION PROGRAM

The program objective is to procure, develop, implement, and maintain the new statewide California Child Support Automation System to locate non-custodial parents, establish and enforce child support obligations, collect and distribute support payments, and comply with federal distribution requirements.

## 50 DEPARTMENT OF MOTOR VEHICLES COLLECTION PROGRAM

The program objective is to increase collections of delinquent motor vehicle license fees, taxes, and penalties on behalf of the Department of Motor Vehicles by utilizing the same collection capabilities that are used to collect personal income tax.

## 60 COURT COLLECTIONS PROGRAM

The program objective is to increase collections of delinquent fines, penalties, and orders imposed by, and on behalf of, superior, municipal, and justice courts by utilizing the same automated collection capabilities that are used to collect personal income tax.

## 70 CONTRACT WORK

The program objective is to provide cost-effective goods and services to other governmental entities through contractual agreements. Such goods and services include rental space to on-site childcare and cafeteria entities, provide data processing services for other governmental entities, and delinquent debt collection services.

## 80 ADMINISTRATION PROGRAM

The program objective is to provide executive leadership under the general direction of the Franchise Tax Board by directing departmental operations, developing and executing policies, making decisions concerning program operations, and ensuring that the Board's programs and services are carried out in accordance with Government Code Sections 15701 and 15702. The program also provides the Board with the personnel, administration, training, budgeting, and accounting services necessary to ensure that functions are performed with integrity, efficiency, and fairness.

\* Dollars in thousands, except in Salary Range.

## 1730 Franchise Tax Board - Continued

**DETAILED EXPENDITURES BY PROGRAM (Program Budget Detail)**

	2005-06*	2006-07*	2007-08*
<b>PROGRAM REQUIREMENTS</b>			
<b>10 TAX PROGRAMS</b>			
<b>State Operations:</b>			
0001 General Fund	\$421,060	\$462,352	\$471,926
0122 Emergency Food Assistance Program Fund	6	6	6
0200 Fish and Game Preservation Fund	10	13	13
0803 State Children's Trust Fund	11	11	11
0823 California Alzheimer's Disease and Related Disorders Research Fund	9	11	11
0886 California Seniors Special Fund	2	4	4
0945 California Breast Cancer Research Fund	7	7	7
0974 California Peace Officer Memorial Foundation Fund	5	5	5
0979 California Firefighters' Memorial Fund	5	7	7
0983 California Fund for Senior Citizens	7	7	7
0995 Reimbursements	2,256	998	998
8003 Asthma and Lung Disease Research Fund	1	-	-
8017 California Missions Foundation Fund	1	-	-
8022 California Military Family Relief Fund	5	6	6
8025 California Prostate Cancer Research Fund	6	6	6
8035 California Sexual Violence Victim Services Fund	-	6	6
8036 California Colorectal Cancer Prevention Fund	-	6	6
8037 Veterans' Quality of Life Fund	-	6	6
<b>Totals, State Operations</b>	<b>\$423,391</b>	<b>\$463,451</b>	<b>\$473,025</b>
<b>ELEMENT REQUIREMENTS</b>			
<b>10.10 Personal Income Tax</b>	<b>\$270,421</b>	<b>\$285,017</b>	<b>\$293,436</b>
<b>State Operations:</b>			
0001 General Fund	268,090	283,918	292,337
0122 Emergency Food Assistance Program Fund	6	6	6
0200 Fish and Game Preservation Fund	10	13	13
0803 State Children's Trust Fund	11	11	11
0823 California Alzheimer's Disease and Related Disorders Research Fund	9	11	11
0886 California Seniors Special Fund	2	4	4
0945 California Breast Cancer Research Fund	7	7	7
0974 California Peace Officer Memorial Foundation Fund	5	5	5
0979 California Firefighters' Memorial Fund	5	7	7
0983 California Fund for Senior Citizens	7	7	7
0995 Reimbursements	2,256	998	998
8003 Lung Disease and Asthma Research Fund	1	-	-
8017 California Missions Foundation Fund	1	-	-
8022 California Military Family Relief Fund	5	6	6
8025 California Prostate Cancer Research Fund	6	6	6
8035 California Sexual Violence Victim Services Fund	-	6	6
8036 California Colorectal Cancer Prevention Fund	-	6	6
8037 Veterans' Quality of Life Fund	-	6	6
<b>10.20 Corporation Tax</b>	<b>\$152,866</b>	<b>\$178,332</b>	<b>\$179,486</b>
<b>State Operations:</b>			

\* Dollars in thousands, except in Salary Range.

## 1730 Franchise Tax Board - Continued

	<u>2005-06*</u>	<u>2006-07*</u>	<u>2007-08*</u>
0001 General Fund	152,866	178,332	179,486
<b>10.25 Non-Admitted Insurance Tax</b>	<b>\$104</b>	<b>\$102</b>	<b>\$103</b>
<b>State Operations:</b>			
0001 General Fund	104	102	103
<b>PROGRAM REQUIREMENTS</b>			
<b>20 HOMEOWNERS AND RENTERS ASSISTANCE</b>			
<b>State Operations:</b>			
0001 General Fund	<u>\$5,786</u>	<u>\$6,317</u>	<u>\$6,321</u>
<b>Totals, State Operations</b>	<b>\$5,786</b>	<b>\$6,317</b>	<b>\$6,321</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>30 POLITICAL REFORM AUDIT</b>			
<b>State Operations:</b>			
0001 General Fund	<u>\$1,474</u>	<u>\$1,695</u>	<u>\$-</u>
<b>Totals, State Operations</b>	<b>\$1,474</b>	<b>\$1,695</b>	<b>\$-</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>45 CHILD SUPPORT AUTOMATION</b>			
<b>State Operations:</b>			
0001 General Fund	\$68,058	\$84,555	\$36,598
0995 Reimbursements	<u>131,275</u>	<u>169,343</u>	<u>71,540</u>
<b>Totals, State Operations</b>	<b>\$199,333</b>	<b>\$253,898</b>	<b>\$108,138</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>50 DEPARTMENT OF MOTOR VEHICLES COLLECTIONS</b>			
<b>State Operations:</b>			
0044 Motor Vehicle Account, State Transportation Fund	1,982	2,180	2,198
0064 Motor Vehicle License Fee Account, Transportation Tax Fund	3,722	4,106	4,141
<b>Totals, State Operations</b>	<u>\$5,704</u>	<u>\$6,286</u>	<u>\$6,339</u>
<b>PROGRAM REQUIREMENTS</b>			
<b>60 COURT COLLECTION PROGRAM</b>			
<b>State Operations:</b>			
0242 Court Collection Account	<u>\$6,037</u>	<u>\$10,572</u>	<u>\$12,603</u>
<b>Totals, State Operations</b>	<b>\$6,037</b>	<b>\$10,572</b>	<b>\$12,603</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>70 CONTRACT WORK</b>			
<b>State Operations:</b>			
0995 Reimbursements	<u>\$8,170</u>	<u>\$13,779</u>	<u>\$13,816</u>
<b>Totals, State Operations</b>	<b>\$8,170</b>	<b>\$13,779</b>	<b>\$13,816</b>
<b>95 PROGRAM REQUIREMENTS LEASE REVENUE BOND PAYMENTS</b>			
<b>State Operations:</b>			
0001 General Fund	\$6,845	\$7,240	\$3,114
0995 Reimbursements	<u>53</u>	<u>41</u>	<u>-</u>
<b>Totals, State Operations</b>	<b>\$6,898</b>	<b>\$7,281</b>	<b>\$3,114</b>
<b>TOTALS, EXPENDITURES</b>			
State Operations	<u>656,793</u>	<u>763,279</u>	<u>623,356</u>
<b>Totals, Expenditures</b>	<b>\$656,793</b>	<b>\$763,279</b>	<b>\$623,356</b>

\* Dollars in thousands, except in Salary Range.

## 1730 Franchise Tax Board - Continued

**EXPENDITURES BY CATEGORY (Summary By Object)**

1 State Operations	Positions			Expenditures		
	2005-06	2006-07	2007-08	2005-06*	2006-07*	2007-08*
PERSONAL SERVICES						
Authorized Positions (Equals Sch. 7A)	5,281.4	5,511.6	5,331.6	\$270,434	\$288,190	\$284,683
Total Adjustments	-	-	240.7	-	17,932	27,931
Estimated Salary Savings	-	-355.0	-397.8	-	-15,840	-18,361
<b>Net Totals, Salaries and Wages</b>	<b>5,281.4</b>	<b>5,156.6</b>	<b>5,174.5</b>	<b>\$270,434</b>	<b>\$290,282</b>	<b>\$294,253</b>
Staff Benefits	-	-	-	95,371	107,892	108,829
<b>Totals, Personal Services</b>	<b>5,281.4</b>	<b>5,156.6</b>	<b>5,174.5</b>	<b>\$365,805</b>	<b>\$398,174</b>	<b>\$403,082</b>
OPERATING EXPENSES AND EQUIPMENT				\$284,090	\$357,824	\$217,160
SPECIAL ITEMS OF EXPENSE						
Building Lease/Purchase				\$6,898	\$7,281	\$3,114
<b>Totals, Special Items of Expense</b>				<b>\$6,898</b>	<b>\$7,281</b>	<b>\$3,114</b>
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$656,793</b>	<b>\$763,279</b>	<b>\$623,356</b>

**DETAIL OF APPROPRIATIONS AND ADJUSTMENTS (Reconciliation with Appropriations)**

1 STATE OPERATIONS	2005-06*	2006-07*	2007-08*
<b>0001 General Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$506,865	\$514,618	\$514,441
Allocation for employee compensation	47	21,307	-
Adjustment per Section 3.60	-1,867	2,688	-
Adjustment per Section 4.75 Statewide Surcharge	-	-10	-
Transfer from Item 8640-001-0001 (Political Reform Act of 1974)	1,523	1,695	-
Augmentation per Government Code Section 15848	2,484	-	-
002 Budget Act appropriation	7,258	7,201	3,114
Adjustment per Section 4.30 (Lease-Revenue)	-	39	-
Revenue and Tax Code Section 19378 (Transfer to Delinquent Tax Collection Fund)	190	404	404
Prior year balances available:			
Item 1730-001-0001, Budget Act of 2004	3,308	-	-
Item 1730-001-0001, Budget Act of 2005	-	14,217	-
<b>Totals Available</b>	<b>\$519,808</b>	<b>\$562,159</b>	<b>\$517,959</b>
Unexpended balance, estimated savings	-2,368	-	-
Balance available in subsequent years	-14,217	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$503,223</b>	<b>\$562,159</b>	<b>\$517,959</b>
<b>0044 Motor Vehicle Account, State Transportation Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,988	\$2,113	\$2,198
Allocation for employee compensation	-	60	-
Adjustment per Section 3.60	-5	7	-
<b>Totals Available</b>	<b>\$1,983</b>	<b>\$2,180</b>	<b>\$2,198</b>
Unexpended balance, estimated savings	-1	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$1,982</b>	<b>\$2,180</b>	<b>\$2,198</b>
<b>0064 Motor Vehicle License Fee Account, Transportation Tax Fund</b>			
APPROPRIATIONS			

\* Dollars in thousands, except in Salary Range.

## 1730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2005-06*	2006-07*	2007-08*
001 Budget Act appropriation	\$3,751	\$3,979	\$4,141
Allocation for employee compensation	1	112	-
Adjustment per Section 3.60	-12	15	-
<b>Totals Available</b>	<b>\$3,740</b>	<b>\$4,106</b>	<b>\$4,141</b>
Unexpended balance, estimated savings	-18	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$3,722</b>	<b>\$4,106</b>	<b>\$4,141</b>
<b>0122 Emergency Food Assistance Program Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>
<b>0167 Delinquent Tax Collection Fund</b>			
APPROPRIATIONS			
Revenue Tax Code Section 19378	\$190	\$404	\$404
<b>TOTALS, EXPENDITURES</b>	<b>\$190</b>	<b>\$404</b>	<b>\$404</b>
Less funding provided by the General Fund	-190	-404	-404
<b>NET TOTALS, EXPENDITURES</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>0200 Fish and Game Preservation Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$13	\$13	\$13
<b>Totals Available</b>	<b>\$13</b>	<b>\$13</b>	<b>\$13</b>
Unexpended balance, estimated savings	-3	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$10</b>	<b>\$13</b>	<b>\$13</b>
<b>0242 Court Collection Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6,062	\$10,215	\$12,603
Allocation for employee compensation	1	318	-
Adjustment per Section 3.60	-17	39	-
<b>Totals Available</b>	<b>\$6,046</b>	<b>\$10,572</b>	<b>\$12,603</b>
Unexpended balance, estimated savings	-9	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$6,037</b>	<b>\$10,572</b>	<b>\$12,603</b>
<b>0803 State Children's Trust Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$11	\$11	\$11
<b>TOTALS, EXPENDITURES</b>	<b>\$11</b>	<b>\$11</b>	<b>\$11</b>
<b>0823 California Alzheimer's Disease and Related Disorders Research Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$11	\$11	\$11
<b>Totals Available</b>	<b>\$11</b>	<b>\$11</b>	<b>\$11</b>
Unexpended balance, estimated savings	-2	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$9</b>	<b>\$11</b>	<b>\$11</b>
<b>0886 California Seniors Special Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$4	\$4	\$4
<b>Totals Available</b>	<b>\$4</b>	<b>\$4</b>	<b>\$4</b>
Unexpended balance, estimated savings	-2	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$2</b>	<b>\$4</b>	<b>\$4</b>
<b>0945 California Breast Cancer Research Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$7	\$7	\$7
<b>TOTALS, EXPENDITURES</b>	<b>\$7</b>	<b>\$7</b>	<b>\$7</b>

\* Dollars in thousands, except in Salary Range.

## 1730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2005-06*	2006-07*	2007-08*
<b>0974 California Peace Officer Memorial Foundation Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$5	\$5	\$5
<b>TOTALS, EXPENDITURES</b>	<b>\$5</b>	<b>\$5</b>	<b>\$5</b>
<b>0979 California Firefighters' Memorial Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$7	\$7	\$7
<b>Totals Available</b>	<b>\$7</b>	<b>\$7</b>	<b>\$7</b>
Unexpended balance, estimated savings	-2	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$5</b>	<b>\$7</b>	<b>\$7</b>
<b>0983 California Fund for Senior Citizens</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$7	\$7	\$7
<b>TOTALS, EXPENDITURES</b>	<b>\$7</b>	<b>\$7</b>	<b>\$7</b>
<b>0995 Reimbursements</b>			
APPROPRIATIONS			
Reimbursements	\$141,754	\$184,161	\$86,354
<b>8003 Asthma and Lung Disease Research Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$5	-	-
<b>Totals Available</b>	<b>\$5</b>	<b>\$-</b>	<b>\$-</b>
Unexpended balance, estimated savings	-4	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$1</b>	<b>\$-</b>	<b>\$-</b>
<b>8017 California Missions Foundation Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	-	-
<b>Totals Available</b>	<b>\$6</b>	<b>\$-</b>	<b>\$-</b>
Unexpended balance, estimated savings	-5	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$1</b>	<b>\$-</b>	<b>\$-</b>
<b>8022 California Military Family Relief Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
<b>Totals Available</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>
Unexpended balance, estimated savings	-1	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$5</b>	<b>\$6</b>	<b>\$6</b>
<b>8025 California Prostate Cancer Research Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>
<b>8035 California Sexual Violence Victim Services Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$-</b>	<b>\$6</b>	<b>\$6</b>
<b>8036 California Colorectal Cancer Prevention Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$-</b>	<b>\$6</b>	<b>\$6</b>
<b>8037 Veterans' Quality of Life Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$-</b>	<b>\$6</b>	<b>\$6</b>

\* Dollars in thousands, except in Salary Range.

## 1730 Franchise Tax Board - Continued

<b>1 STATE OPERATIONS</b>	<u>2005-06*</u>	<u>2006-07*</u>	<u>2007-08*</u>
<b>TOTALS, EXPENDITURES, ALL FUNDS (State Operations)</b>	<b>\$656,793</b>	<b>\$763,279</b>	<b>\$623,356</b>

**FUND CONDITION STATEMENTS**

	<u>2005-06*</u>	<u>2006-07*</u>	<u>2007-08*</u>
<b>0167 Delinquent Tax Collection Fund <sup>s</sup></b>			
BEGINNING BALANCE	-	-	-
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
1730 Franchise Tax Board (State Operations)	\$190	\$404	\$404
Expenditure Adjustments:			
1730 Franchise Tax Board			
Less funding provided by the General Fund (State Operations)	<u>-190</u>	<u>-404</u>	<u>-404</u>
Total Expenditures and Expenditure Adjustments	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE	-	-	-
<b>0242 Court Collection Account <sup>s</sup></b>			
BEGINNING BALANCE	\$4,904	\$5,691	\$5,026
Prior year adjustments	<u>29</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$4,933	\$5,691	\$5,026
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
161000 Escheat of Unclaimed Checks & Warrants	9	1	1
161900 Other Revenue - Cost Recoveries	<u>53,535</u>	<u>66,100</u>	<u>66,100</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$53,544</u>	<u>\$66,101</u>	<u>\$66,101</u>
Total Resources	\$58,477	\$71,792	\$71,127
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	5	9	11
1730 Franchise Tax Board (State Operations)	6,037	10,572	12,603
9901 Various Departments (Local Assistance)	46,744	56,185	56,185
Allocations to Counties			
Total Expenditures and Expenditure Adjustments	<u>\$52,786</u>	<u>\$66,766</u>	<u>\$68,799</u>
FUND BALANCE	\$5,691	\$5,026	\$2,328
Reserve for economic uncertainties	5,691	5,026	2,328

**CHANGES IN AUTHORIZED POSITIONS**

	<u>Positions</u>			<u>Expenditures</u>		
	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2005-06*</u>	<u>2006-07*</u>	<u>2007-08*</u>
Totals, Authorized Positions	5,281.4	5,511.6	5,331.6	\$270,434	\$288,190	\$284,683
Salary Adjustments	-	-	-	-	17,932	15,037
<b>Proposed New Positions:</b>				<b>Salary Range</b>		
Executive/Administration Division:						
Systems Software Spec I Tech	-	-	1.0	5,208-6,329	-	67
Associate Operations Spec	-	-	2.0	4,111-4,997	-	113
Associate Personnel Analyst	-	-	1.0	4,111-4,997	-	57
Audit Division:						
Program Spec II (1.0 LT pos exp 6-30-09)	-	-	1.0	5,208-6,329	-	74
Program Spec I	-	-	15.0	4,743-5,763	-	1,005
Administrator I	-	-	4.0	4,743-5,763	-	261
Staff Program Analyst Spec	-	-	1.0	4,732-5,754	-	67
Staff Operations Spec	-	-	1.0	4,516-5,489	-	62

\* Dollars in thousands, except in Salary Range.

## 1730 Franchise Tax Board - Continued

	Positions			Expenditures		
	2005-06	2006-07	2007-08	2005-06*	2006-07*	2007-08*
Associate Tax Auditor (2.0 LT pos exp 6-30-09)	-	-	35.0	4,316-5,247	-	2,136
Research Analyst II Gen	-	-	1.0	4,316-5,247	-	59
Staff Services Analyst Gen	-	-	2.0	4,316-5,247	-	78
Tax Technician	-	-	1.0	2,632-3,301	-	36
Tax Program Tech I	-	-	5.0	2,465-2,998	-	170
Temporary Help	-	-	-	-	-	-
Finance and Executive Services Division:						
Associate Operations Spec	-	-	3.0	4,111-4,997	-	170
Accounting Officer Specialist	-	-	1.0	3,589-4,363	-	49
Legal Department:						
Tax Counsel III Spec	-	-	12.0	6,902-8,517	-	1,236
Sr Legal Analyst	-	-	2.0	6,902-8,517	-	119
Accounts Receivable Management Division:						
Investigation Spec II Supv	-	-	2.0	5,123-6,188	-	144
Investigation Spec II Tech	-	-	10.0	5,120-6,180	-	721
Administrator I	-	-	3.0	4,743-5,763	-	196
Investigation Spec I	-	-	5.0	4,663-5,625	-	299
Associate Tax Auditor	-	-	7.0	4,316-5,247	-	427
Sr Compliance Rep	-	-	10.0	4,316-5,247	-	593
Tax Auditor	-	-	1.0	3,589-4,363	-	51
Compliance Representative (1.0 LT pos exp 6-30-09)	-	-	15.0	2,994-3,465	-	602
Tax Technician	-	-	25.0	2,632-3,301	-	903
Tax Program Tech I	-	-	10.0	2,465-2,998	-	339
Temporary Help	-	-	0.5	-	-	20
Overtime (LT exp 6-30-08)	-	-	-	-	-	47
Filing Division:						
Staff Operations Spec (3.0 LT pos exp 6-30-09)	-	-	6.0	4,516-5,489	-	373
Associate Tax Auditor	-	-	5.0	4,316-5,247	-	305
Sr Compliance Representative (3.0 LT pos exp 6-30-09)	-	-	3.0	4,316-5,247	-	178
Associate Operations Spec	-	-	1.0	4,111-4,997	-	57
Tax Program Supervisor	-	-	1.0	2,898-3,524	-	40
Customer Service Specialist	-	-	1.0	2,898-3,524	-	39
Tax Program Tech II	-	-	19.0	2,757-3,353	-	721
Tax Program Tech I	-	-	9.0	2,465-2,998	-	305
Tax Technician	-	-	12.0	2,632-3,301	-	323
Key Data Operator	-	-	3.5	2,289-2,780	-	110
Temporary Help	-	-	-10.3	-	-	-267
Overtime	-	-	-	-	-	-315
Technology Services Division:						
Sr Programmer Analyst Specialist (1.0 LT pos exp 6-30-09)	-	-	2.0	5,206-6,327	-	147
Staff Information Systems Analyst Spec (2.0 LT pos exp 6-30-09)	-	-	5.0	4,732-5,754	-	335
Staff Program Analyst Spec	-	-	3.0	4,732-5,754	-	201
Staff Operations Spec	-	-	1.0	4,516-5,489	-	62
Associate Operations Spec	-	-	1.0	4,111-4,997	-	57

\* Dollars in thousands, except in Salary Range.

## 1730 Franchise Tax Board - Continued

	Positions			Expenditures		
	2005-06	2006-07	2007-08	2005-06*	2006-07*	2007-08*
Associate Info Systems Analyst	-	-	2.0	2,994-3,465	-	122
<b>Totals, Proposed New Positions</b>	-	-	<b>240.7</b>	<b>\$-</b>	<b>\$-</b>	<b>\$12,894</b>
<b>Total Adjustments</b>	-	-	<b>240.7</b>	<b>\$-</b>	<b>\$17,932</b>	<b>\$27,931</b>
<b>TOTALS, SALARIES AND WAGES</b>	<b>5,281.4</b>	<b>5,511.6</b>	<b>5,572.3</b>	<b>\$270,434</b>	<b>\$306,122</b>	<b>\$312,614</b>

\* Dollars in thousands, except in Salary Range.